

December 9, 2008

IN RE: **RADHAMES FRANCISCO**
DOCKET NOS: **26NUMERZZ8950, 26CSMERZZ9256, 26NUMERZZ8949**
26DEMERZZ9679 THROUGH 9682

STATEMENT OF RECORD:

1. Radhames Francisco (hereafter "Petitioner") filed petitions for review of 7 bills issued for work allegedly performed at 5966 Elsinore St. Philadelphia, Pa. as authorized by the Philadelphia Department of Licenses and Inspections ("L&I"). The petition was filed December 6, 2006.
2. A public hearing was held before the Tax Review Board on January 10, 2008.

The following bills initially issued by L&I were at issue:

- A. Bill # 021062, dated March 10, 2002, for a total due of \$1,122.49.
- B. Bill #210200, dated April 24, 2002, for a total due of \$30,205.65.
- C. Bill #020153, dated March 10, 2000, for a total due of \$335.37.
- D. Bill #200204, dated March 3, 2000, for a total due of \$7,266.50.
- E. Bill #200393, dated April 18, 2000, for a total due of \$31,501.05.
- F. Bill #011626, dated June 12, 1998, for a total due of \$9,407.44.
- G. Bill #025441, conceded by the City at the hearing.

The decision of the Tax Review Board, announced at the conclusion of the public hearing, was to deny the petitions as untimely filed and therefore beyond the Board's jurisdiction.

3. Petitioner filed an appeal to the Philadelphia Court of Common Pleas for the 6 outstanding bills.

FINDINGS OF FACT:

1. Petitioner purchased the property at 5966 Elsinore St. Philadelphia, Pa. in 2006.
2. Petitioner did not perform on his own or purchase a title search for the property at the time he purchased the property.
3. Between 1998 and 2002, the City of Philadelphia entered liens against the property for unpaid bills related to work allegedly performed at the property for various property repairs and demolition.
4. The underlying City records for some of these liens were no longer available due to the City's record retention policy that allows the City to destroy certain records after certain prescribed time periods have elapsed.

CONCLUSIONS OF LAW:

The Tax Review Board hearing was limited to the issue of whether the petitions filed by Petitioner were filed on a timely basis and within the requirements of The Philadelphia Code Chapter 19-1702(1). This section of the Code provides that (e)very petition for review of any decision or determination relating to the liability of any person for any unpaid money, or

claim collectible by the Department of Revenue, for or on behalf of the City or the School District of Philadelphia...shall be filed with the Tax Review Board within 60 days after the mailing of a notice of such decision or determination to the petitioner.”

In this case, notices and bills were sent out years before the petition for review was filed with the Tax Review Board. As the City attorney stated, for some of the bills the City no longer had complete records because of the length of time that had passed, almost 10 years in one instance, and the fact that the City’s record retention policies provide for records disposal after certain, reasonable time periods have passed. It would be unreasonable to require that the City maintain all records indefinitely, on the chance that a current or future property owner might some day come forward to challenge a bill or assessment.

The lien process followed by the City was for the purpose of providing notice to any future purchaser of the property, such as Petitioner, that these debts were outstanding and due so that Petitioner, as buyer, could have made an informed choice, and either struck a different deal with the seller that took these liens into account or purchased the property anyway with full knowledge of the debt to the City.

Therefore, it was the decision of the Tax Review Board to deny the petition as untimely filed.

Concurred:

Derrick Johnson, Chair
Joseph Ferla
Una Vee Bruce